

BEFORE THE
TENNESSEE STATE BOARD OF EQUALIZATION

In Re: Kroger Limited Partnership)
 Personal Property Account No. P-147994) Shelby County
 Tax years 2003, 2004)

INITIAL DECISION AND ORDER

Statement of the Case

The subject property is presently valued for tax purposes as follows:

| TAX YEAR | APPRAISAL | ASSESSMENT |
|----------|-------------|------------|
| 2003 | \$2,198,700 | \$659,610 |
| 2004 | \$ 776,300 | \$232,890 |

Appeals have been filed on behalf of the taxpayer with the State Board of Equalization.

This matter was set to be heard before the undersigned administrative judge on April 18, 2007 in Memphis.

Findings of Fact and Conclusions of Law

Prior to the scheduled hearing, the parties stipulated in writing that the appraised values of the subject property for tax years 2003 and 2004 should be changed to \$1,496,000 and \$1,255,800, respectively.

The administrative judge finds no reason to reject these stipulated values.

Order

It is, therefore, ORDERED that the following values be adopted for the tax years under appeal:

| TAX YEAR | APPRAISAL | ASSESSMENT |
|----------|-------------|------------|
| 2003 | \$1,496,000 | \$448,800 |
| 2004 | \$1,255,800 | \$376,740 |

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that

the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 26th day of April, 2007.



PETE LOESCH
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Carla Chester, The Aegis Group
Tameaka Stanton-Riley, Appeals Manager, Shelby County Assessor's Office

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